

MAJOR GOVERNMENTAL FUNDS

This section is intended to report the reconciliation of the major fund balance sheets and statement of revenues, expenditures, and changes in fund balance reported on a budgetary basis to the major fund balance sheet and statement of revenues, expenditures, and changes in fund balance reported on a modified accrual basis. Major funds that do not require such a reconciliation are intentionally omitted. Additionally, this section provides additional budgetary comparison schedules of the general fund.

Clark County, Nevada
Reconciliation of General Fund (Budgetary Basis) to General Fund (Modified Accrual Basis)
Balance Sheet
June 30, 2017

	General Fund Budgetary Basis	Internally Reported Special Revenue Funds	Eliminations	General Fund Modified Accrual Basis
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 125,962,510	\$ 324,895,078	\$ -	\$ 450,857,588
In custody of other officials	994,723	2,476,746	-	3,471,469
Accounts receivable	17,392,147	954,408	-	18,346,555
Interest receivable	458,580	692,859	-	1,151,439
Taxes receivable, delinquent	5,066,318	1,651,542	-	6,717,860
Penalties receivable on delinquent taxes	9,797,478	-	-	9,797,478
Due from other funds	23,571,350	407,081	672,535	23,305,896
Due from other governmental units	68,704,413	94,633,267	-	163,337,680
Total assets	<u>\$ 251,947,519</u>	<u>\$ 425,710,981</u>	<u>\$ 672,535</u>	<u>\$ 676,985,965</u>
Liabilities				
Accounts payable	\$ 16,588,329	\$ 3,197,340	\$ -	\$ 19,785,669
Accrued payroll	15,194,935	6,917,948	-	22,112,883
Due to other funds	7,489,825	82,538,010	672,535	89,355,300
Due to other governmental units	-	75,791,530	-	75,791,530
Unearned revenue and other liabilities	(15,132)	3,040,322	-	3,025,190
Total liabilities	<u>39,257,957</u>	<u>171,485,150</u>	<u>672,535</u>	<u>210,070,572</u>
Deferred Inflows of Resources				
Unavailable grant revenue	-	84,607	-	84,607
Unavailable property taxes	13,472,436	1,503,609	-	14,976,045
Unavailable other revenue	37,531	555,124	-	592,655
Total deferred inflows of resources	<u>13,509,967</u>	<u>2,143,340</u>	<u>-</u>	<u>15,653,307</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	-	87,894,317	-	87,894,317
Committed	-	710,032	-	710,032
Assigned	-	163,478,142	-	163,478,142
Unassigned	199,179,595	-	-	199,179,595
Total fund balances	<u>199,179,595</u>	<u>252,082,491</u>	<u>-</u>	<u>451,262,086</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 251,947,519</u>	 <u>\$ 425,710,981</u>	 <u>\$ 672,535</u>	 <u>\$ 676,985,965</u>

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Balance Sheet
June 30, 2017
(With comparative totals for June 30, 2016)

	Detention Services	Master Transportation Plan	Court Education Program	Citizen Review Board Administration	Federal Nuclear Waste Grant
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 35,007,201	\$ 95,679,003	\$ 7,587,533	\$ 44,750	\$ 217,679
In custody of other officials	2,476,546	-	200	-	-
Accounts receivable	895,791	-	14,038	-	-
Interest receivable	89,453	244,482	19,388	114	556
Taxes receivable, delinquent	-	-	-	-	-
Due from other funds	2,328	-	-	-	-
Due from other governmental units	-	62,971,434	114,429	-	-
Total assets	<u>\$ 38,471,319</u>	<u>\$158,894,919</u>	<u>\$ 7,735,588</u>	<u>\$ 44,864</u>	<u>\$ 218,235</u>
Liabilities					
Accounts payable	\$ 1,630,426	\$ 973,009	\$ 140,376	\$ 184	\$ 1,762
Accrued payroll	6,515,180	-	23,404	6,851	-
Due to other funds	26,648	82,226,051	-	-	-
Due to other governmental units	-	75,695,859	-	-	-
Unearned revenue and other liabilities	1	-	897	-	-
Total liabilities	<u>8,172,255</u>	<u>158,894,919</u>	<u>164,677</u>	<u>7,035</u>	<u>1,762</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	84,607	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable other revenue	555,124	-	-	-	-
Total deferred inflows of resources	<u>555,124</u>	<u>-</u>	<u>84,607</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	2,579,632	-	-	-	-
Committed	708,334	-	-	-	-
Assigned	26,455,974	-	7,486,304	37,829	216,473
Total fund balances	<u>29,743,940</u>	<u>-</u>	<u>7,486,304</u>	<u>37,829</u>	<u>216,473</u>
 Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 38,471,319</u>	<u>\$158,894,919</u>	<u>\$ 7,735,588</u>	<u>\$ 44,864</u>	<u>\$ 218,235</u>

(Continued)

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Balance Sheet
June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	Technology Fees	Fire Prevention Bureau	LVMPD Seized Funds	County Licensing Applications	Satellite Detention Center
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 670,660	\$ 7,463,077	\$ -	\$ 2,454,720	\$ 7,865,365
In custody of other officials	-	-	-	-	-
Accounts receivable	-	2,915	-	-	-
Interest receivable	1,713	19,071	-	6,273	20,098
Taxes receivable, delinquent	-	-	-	-	-
Due from other funds	-	9,250	-	-	-
Due from other governmental units	-	-	-	-	-
Total assets	<u>\$ 672,373</u>	<u>\$ 7,494,313</u>	<u>\$ -</u>	<u>\$ 2,460,993</u>	<u>\$ 7,885,463</u>
Liabilities					
Accounts payable	\$ 17,793	\$ 31,209	\$ -	\$ -	\$ 255,956
Accrued payroll	24,902	328,349	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	767,987	-	2,104,627	-
Total liabilities	<u>42,695</u>	<u>1,127,545</u>	<u>-</u>	<u>2,104,627</u>	<u>255,956</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	-	-	-
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	-	-	-	-	-
Committed	-	-	-	-	1,698
Assigned	629,678	6,366,768	-	356,366	7,627,809
Total fund balances	<u>629,678</u>	<u>6,366,768</u>	<u>-</u>	<u>356,366</u>	<u>7,629,507</u>
 Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 672,373</u>	<u>\$ 7,494,313</u>	<u>\$ -</u>	<u>\$ 2,460,993</u>	<u>\$ 7,885,463</u>

(Continued)

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Balance Sheet
June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	Special Improvement District Administration	In-Transit	Bunkerville Town	Clark County Fire Service District	Post- Employment Benefits Reserve
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 1,104,411	\$ 1,974,439	\$ 26	\$ 15,889,339	\$111,136,768
In custody of other officials	-	-	-	-	-
Accounts receivable	-	41,664	-	-	-
Interest receivable	2,822	4,908	-	-	283,981
Taxes receivable, delinquent	-	-	96	867,408	-
Due from other funds	10,786	384,717	-	-	-
Due from other governmental units	-	-	96,409	8,945,790	-
Total assets	<u>\$ 1,118,019</u>	<u>\$ 2,405,728</u>	<u>\$ 96,531</u>	<u>\$ 25,702,537</u>	<u>\$111,420,749</u>
Liabilities					
Accounts payable	\$ 73	\$ 76,936	\$ -	\$ 35,877	\$ -
Accrued payroll	18,754	-	-	-	-
Due to other funds	-	285,311	-	-	-
Due to other governmental units	-	95,671	-	-	-
Unearned revenue and other liabilities	-	166,810	-	-	-
Total liabilities	<u>18,827</u>	<u>624,728</u>	<u>-</u>	<u>35,877</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	-	-	89	787,207	-
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>89</u>	<u>787,207</u>	<u>-</u>
Fund Balances					
Restricted	-	-	96,442	24,879,453	-
Committed	-	-	-	-	-
Assigned	1,099,192	1,781,000	-	-	111,420,749
Total fund balances	<u>1,099,192</u>	<u>1,781,000</u>	<u>96,442</u>	<u>24,879,453</u>	<u>111,420,749</u>
 Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,118,019</u>	<u>\$ 2,405,728</u>	<u>\$ 96,531</u>	<u>\$ 25,702,537</u>	<u>\$111,420,749</u>

(Continued)

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Balance Sheet
June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	Enterprise Town	Indian Springs Town	Moapa Town	Moapa Valley Town	Mt. Charleston Town
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 6,243,254	\$ 16	\$ 9,740	\$ 51,101	\$ 1,216
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Taxes receivable, delinquent	127,412	198	2,335	758	516
Due from other funds	-	-	-	-	-
Due from other governmental units	905,574	-	-	131,506	-
Total assets	<u>\$ 7,276,240</u>	<u>\$ 214</u>	<u>\$ 12,075</u>	<u>\$ 183,365</u>	<u>\$ 1,732</u>
Liabilities					
Accounts payable	\$ -	\$ -	\$ 33	\$ -	\$ -
Accrued payroll	-	-	508	-	-
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>541</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	104,455	165	2,269	649	467
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>104,455</u>	<u>165</u>	<u>2,269</u>	<u>649</u>	<u>467</u>
Fund Balances					
Restricted	7,171,785	49	9,265	182,716	1,265
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Total fund balances	<u>7,171,785</u>	<u>49</u>	<u>9,265</u>	<u>182,716</u>	<u>1,265</u>
 Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,276,240</u>	<u>\$ 214</u>	<u>\$ 12,075</u>	<u>\$ 183,365</u>	<u>\$ 1,732</u>

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Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Balance Sheet
June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	Paradise Town	Searchlight Town	Spring Valley Town	Summerlin Town	Sunrise Manor Town
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 12,959,755	\$ 175	\$ 9,546,064	\$ 2,005,474	\$ 3,893,760
In custody of other officials	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Taxes receivable, delinquent	323,590	130	150,960	16,625	109,276
Due from other funds	-	-	-	-	-
Due from other governmental units	12,731,742	66,097	4,118,162	29,575	2,049,043
Total assets	<u>\$ 26,015,087</u>	<u>\$ 66,402</u>	<u>\$ 13,815,186</u>	<u>\$ 2,051,674</u>	<u>\$ 6,052,079</u>
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ 33,706	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Unearned revenue and other liabilities	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,706</u>	<u>-</u>
Deferred Inflows of Resources					
Unavailable grant revenue	-	-	-	-	-
Unavailable property taxes	306,713	112	133,599	19,575	82,183
Unavailable other revenue	-	-	-	-	-
Total deferred inflows of resources	<u>306,713</u>	<u>112</u>	<u>133,599</u>	<u>19,575</u>	<u>82,183</u>
Fund Balances					
Restricted	25,708,374	66,290	13,681,587	1,998,393	5,969,896
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Total fund balances	<u>25,708,374</u>	<u>66,290</u>	<u>13,681,587</u>	<u>1,998,393</u>	<u>5,969,896</u>
 Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 26,015,087</u>	<u>\$ 66,402</u>	<u>\$ 13,815,186</u>	<u>\$ 2,051,674</u>	<u>\$ 6,052,079</u>

(Continued)

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Balance Sheet
June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	Whitney Town	Winchester Town	Totals	
			2017	2016
Assets				
Cash and investments				
In custody of the County Treasurer	\$ 196,626	\$ 2,892,926	\$ 324,895,078	\$ 203,820,138
In custody of other officials	-	-	2,476,746	2,549,610
Accounts receivable	-	-	954,408	1,053,808
Interest receivable	-	-	692,859	343,484
Taxes receivable, delinquent	13,123	39,115	1,651,542	1,707,673
Due from other funds	-	-	407,081	3,218,110
Due from other governmental units	173,593	2,299,913	94,633,267	88,668,330
Total assets	<u>\$ 383,342</u>	<u>\$ 5,231,954</u>	<u>\$ 425,710,981</u>	<u>\$ 301,361,153</u>
Liabilities				
Accounts payable	\$ -	\$ -	\$ 3,197,340	\$ 2,914,301
Accrued payroll	-	-	6,917,948	5,452,885
Due to other funds	-	-	82,538,010	73,424,735
Due to other governmental units	-	-	75,791,530	71,877,154
Unearned revenue and other liabilities	-	-	3,040,322	2,852,188
Total liabilities	<u>-</u>	<u>-</u>	<u>171,485,150</u>	<u>156,521,263</u>
Deferred Inflows of Resources				
Unavailable grant revenue	-	-	84,607	69,027
Unavailable property taxes	9,327	56,799	1,503,609	1,426,648
Unavailable other revenue	-	-	555,124	555,124
Total deferred inflows	<u>9,327</u>	<u>56,799</u>	<u>2,143,340</u>	<u>2,050,799</u>
Fund Balances				
Restricted	374,015	5,175,155	87,894,317	86,769,909
Committed	-	-	710,032	663,793
Assigned	-	-	163,478,142	55,355,389
Total fund balances	<u>374,015</u>	<u>5,175,155</u>	<u>252,082,491</u>	<u>142,789,091</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 383,342</u>	 <u>\$ 5,231,954</u>	 <u>\$ 425,710,981</u>	 <u>\$ 301,361,153</u>

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2017
(With comparative totals for June 30, 2016)

	Detention Services	Master Transportation Plan	Court Education Program	Citizen Review Board Administration	Federal Nuclear Waste Grant
Revenues					
Taxes	\$ -	\$ 58,981,471	\$ -	\$ -	\$ -
Licenses and permits	-	22,447,853	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	-	365,075,786	710,886	74,819	-
Charges for services	6,637,039	-	3,054,717	-	-
Interest	29,382	(413,309)	9,411	119	(29)
Other	526,088	-	-	-	-
Total revenues	<u>7,192,509</u>	<u>446,091,801</u>	<u>3,775,014</u>	<u>74,938</u>	<u>(29)</u>
Expenditures					
Current					
Salaries and wages	113,437,586	-	446,021	152,950	-
Employee benefits	51,369,435	-	204,233	55,565	-
Services and supplies	34,346,623	300,108,742	736,308	19,689	12,882
Capital outlay	1,505,643	-	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>200,659,287</u>	<u>300,108,742</u>	<u>1,386,562</u>	<u>228,204</u>	<u>12,882</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(193,466,778)</u>	<u>145,983,059</u>	<u>2,388,452</u>	<u>(153,266)</u>	<u>(12,911)</u>
Other Financing Sources (Uses)					
Transfers from other funds	186,530,304	-	-	145,337	-
Transfers to other funds	-	(145,983,059)	-	-	-
Total other financing sources (uses)	<u>186,530,304</u>	<u>(145,983,059)</u>	<u>-</u>	<u>145,337</u>	<u>-</u>
Net change in fund balances	(6,936,474)	-	2,388,452	(7,929)	(12,911)
Fund Balance					
Beginning of year	<u>36,680,414</u>	<u>-</u>	<u>5,097,852</u>	<u>45,758</u>	<u>229,384</u>
End of year	<u>\$ 29,743,940</u>	<u>\$ -</u>	<u>\$ 7,486,304</u>	<u>\$ 37,829</u>	<u>\$ 216,473</u>

(Continued)

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	Technology Fees	Fire Prevention Bureau	LVMPD Seized Funds	County Licensing Applications	Satellite Detention Center
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	-	-	-	-	-
Charges for services	-	5,903,022	-	-	-
Interest	(5,039)	6,747	-	6,402	1,819
Other	-	1,257,338	-	3,666	118
Total revenues	<u>(5,039)</u>	<u>7,167,107</u>	<u>-</u>	<u>10,068</u>	<u>1,937</u>
Expenditures					
Current					
Salaries and wages	561,010	6,306,197	-	-	-
Employee benefits	240,640	2,649,138	-	-	-
Services and supplies	1,724,859	1,125,817	-	-	3,775,202
Capital outlay	-	-	-	-	271,247
Debt service					
Interest	-	-	-	-	13,515,566
Total expenditures	<u>2,526,509</u>	<u>10,081,152</u>	<u>-</u>	<u>-</u>	<u>17,562,015</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,531,548)</u>	<u>(2,914,045)</u>	<u>-</u>	<u>10,068</u>	<u>(17,560,078)</u>
Other Financing Sources (Uses)					
Transfers from other funds	2,472,329	5,500,000	-	-	18,500,000
Transfers to other funds	(226,157)	-	(57,594)	(1,085,990)	-
Total other financing sources (uses)	<u>2,246,172</u>	<u>5,500,000</u>	<u>(57,594)</u>	<u>(1,085,990)</u>	<u>18,500,000</u>
Net change in fund balances	(285,376)	2,585,955	(57,594)	(1,075,922)	939,922
Fund Balance					
Beginning of year	<u>915,054</u>	<u>3,780,813</u>	<u>57,594</u>	<u>1,432,288</u>	<u>6,689,585</u>
End of year	<u>\$ 629,678</u>	<u>\$ 6,366,768</u>	<u>\$ -</u>	<u>\$ 356,366</u>	<u>\$ 7,629,507</u>

(Continued)

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	Special Improvement District Administration	In-Transit	Bunkerville Town	Clark County Fire Service District	Post- Employment Benefits Reserve
Revenues					
Taxes	\$ -	\$ -	\$ 4,292	\$ 65,060,045	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	569,596	50,853,798	-
Other	-	-	-	-	-
Charges for services	636,200	-	-	-	-
Interest	(1,367)	570,914	-	-	(106,600)
Other	-	21,209	-	10,599	-
Total revenues	<u>634,833</u>	<u>592,123</u>	<u>573,888</u>	<u>115,924,442</u>	<u>(106,600)</u>
Expenditures					
Current					
Salaries and wages	390,023	-	-	-	-
Employee benefits	200,972	-	-	-	-
Services and supplies	1,722	85,293	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>592,717</u>	<u>85,293</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>42,116</u>	<u>506,830</u>	<u>573,888</u>	<u>115,924,442</u>	<u>(106,600)</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	-	111,527,349
Transfers to other funds	-	(5,287,240)	(574,601)	(114,239,445)	-
Total other financing sources (uses)	<u>-</u>	<u>(5,287,240)</u>	<u>(574,601)</u>	<u>(114,239,445)</u>	<u>111,527,349</u>
Net change in fund balances	42,116	(4,780,410)	(713)	1,684,997	111,420,749
Fund Balance					
Beginning of year	<u>1,057,076</u>	<u>6,561,410</u>	<u>97,155</u>	<u>23,194,456</u>	<u>-</u>
End of year	<u>\$ 1,099,192</u>	<u>\$ 1,781,000</u>	<u>\$ 96,442</u>	<u>\$ 24,879,453</u>	<u>\$111,420,749</u>

(Continued)

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	Enterprise Town	Indian Springs Town	Moapa Town	Moapa Valley Town	Mt. Charleston Town
Revenues					
Taxes	\$ 12,766,461	\$ 1,805	\$ 40,656	\$ 26,863	\$ 6,992
Licenses and permits	681,350	2,640	6,631	-	2,400
Intergovernmental revenue:					
Consolidated tax	4,907,730	-	-	781,507	-
Other	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>18,355,541</u>	<u>4,445</u>	<u>47,287</u>	<u>808,370</u>	<u>9,392</u>
Expenditures					
Current					
Salaries and wages	-	-	19,498	-	-
Employee benefits	-	-	497	-	-
Services and supplies	-	-	1,085	-	-
Capital outlay	-	-	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>21,080</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,355,541</u>	<u>4,445</u>	<u>26,207</u>	<u>808,370</u>	<u>9,392</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	(17,510,000)	(4,493)	(18,042)	(825,000)	(10,269)
Total other financing sources (uses)	<u>(17,510,000)</u>	<u>(4,493)</u>	<u>(18,042)</u>	<u>(825,000)</u>	<u>(10,269)</u>
Net change in fund balances	845,541	(48)	8,165	(16,630)	(877)
Fund Balance					
Beginning of year	<u>6,326,244</u>	<u>97</u>	<u>1,100</u>	<u>199,346</u>	<u>2,142</u>
End of year	<u>\$ 7,171,785</u>	<u>\$ 49</u>	<u>\$ 9,265</u>	<u>\$ 182,716</u>	<u>\$ 1,265</u>

(Continued)

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	Paradise Town	Searchlight Town	Spring Valley Town	Summerlin Town	Sunrise Manor Town
Revenues					
Taxes	\$ 23,569,308	\$ 5,787	\$ 10,565,091	\$ 4,023,975	\$ 4,243,148
Licenses and permits	6,824,530	18,180	235,040	295,050	844,221
Intergovernmental revenue:					
Consolidated tax	73,543,532	394,623	22,834,799	163,856	11,259,084
Other	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>103,937,370</u>	<u>418,590</u>	<u>33,634,930</u>	<u>4,482,881</u>	<u>16,346,453</u>
Expenditures					
Current					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	-	-
Services and supplies	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>103,937,370</u>	<u>418,590</u>	<u>33,634,930</u>	<u>4,482,881</u>	<u>16,346,453</u>
Other Financing Sources (Uses)					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	(104,000,000)	(418,453)	(32,000,000)	(4,300,000)	(16,000,000)
Total other financing sources (uses)	<u>(104,000,000)</u>	<u>(418,453)</u>	<u>(32,000,000)</u>	<u>(4,300,000)</u>	<u>(16,000,000)</u>
Net change in fund balances	(62,630)	137	1,634,930	182,881	346,453
Fund Balance					
Beginning of year	<u>25,771,004</u>	<u>66,153</u>	<u>12,046,657</u>	<u>1,815,512</u>	<u>5,623,443</u>
End of year	<u>\$ 25,708,374</u>	<u>\$ 66,290</u>	<u>\$ 13,681,587</u>	<u>\$ 1,998,393</u>	<u>\$ 5,969,896</u>

(Continued)

Clark County, Nevada
Internally Reported Special Revenue Funds - Budgetary Basis
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2017
(With comparative totals for June 30, 2016)

(Continued)

	Whitney Town	Winchester Town	Totals	
			2017	2016
Revenues				
Taxes	\$ 1,082,497	\$ 2,840,762	\$ 183,219,153	\$ 174,757,815
Licenses and permits	47,618	486,766	31,892,279	28,921,384
Intergovernmental revenue:				
Consolidated tax	941,164	13,551,809	179,801,498	172,387,855
Other	-	-	365,861,491	347,218,287
Charges for services	-	-	16,230,978	14,337,476
Interest	-	-	98,450	2,843,972
Other	-	-	1,819,018	1,212,445
Total revenues	<u>2,071,279</u>	<u>16,879,337</u>	<u>778,922,867</u>	<u>741,679,234</u>
Expenditures				
Current				
Salaries and wages	-	-	121,313,285	106,644,112
Employee benefits	-	-	54,720,480	50,283,716
Services and supplies	-	-	341,938,222	332,545,072
Capital outlay	-	-	1,776,890	553,910
Debt service				
Interest	-	-	13,515,566	13,388,061
Total expenditures	<u>-</u>	<u>-</u>	<u>533,264,443</u>	<u>503,414,871</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,071,279</u>	<u>16,879,337</u>	<u>245,658,424</u>	<u>238,264,363</u>
Other Financing Sources (Uses)				
Transfers from other funds	-	-	324,675,319	209,076,506
Transfers to other funds	(2,100,000)	(16,400,000)	(461,040,343)	(432,500,028)
Total other financing sources (uses)	<u>(2,100,000)</u>	<u>(16,400,000)</u>	<u>(136,365,024)</u>	<u>(223,423,522)</u>
Net change in fund balances	(28,721)	479,337	109,293,400	14,840,841
Fund Balance				
Beginning of year	<u>402,736</u>	<u>4,695,818</u>	<u>142,789,091</u>	<u>127,948,250</u>
End of year	<u>\$ 374,015</u>	<u>\$ 5,175,155</u>	<u>\$ 252,082,491</u>	<u>\$ 142,789,091</u>

Clark County, Nevada
General Fund
Schedule of Revenues and Transfers - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues					
Taxes					
Ad valorem taxes	\$ 275,263,917	\$ 275,263,917	\$ 276,365,604	\$ 1,101,687	\$ 262,333,460
Penalties & interest on delinquent taxes	8,000,000	8,000,000	9,069,925	1,069,925	9,857,441
Total taxes	283,263,917	283,263,917	285,435,529	2,171,612	272,190,901
Licenses and permits:					
Business licenses	32,970,000	32,970,000	35,553,328	2,583,328	33,011,309
Liquor licenses	8,500,000	8,500,000	8,867,024	367,024	8,407,868
County gaming licenses	40,100,000	40,100,000	41,026,612	926,612	40,110,192
Franchise fees:					
Electric	61,000,000	61,000,000	59,370,980	(1,629,020)	57,533,519
Telecom	9,500,000	9,500,000	9,307,861	(192,139)	10,118,598
Other	23,925,000	23,925,000	26,258,135	2,333,135	27,569,755
Other licenses and permits	55,073,000	55,073,000	61,868,173	6,795,173	57,160,498
Marriage licenses	1,700,000	1,700,000	1,687,812	(12,188)	1,700,055
Total licenses and permits	232,768,000	232,768,000	243,939,925	11,171,925	235,611,794
Intergovernmental revenue:					
Federal grants	-	-	565,046	565,046	-
Federal payments in lieu of taxes	3,100,000	3,100,000	3,457,840	357,840	3,633,981
State grants	487,250	487,250	487,250	-	487,250
State gaming licenses	140,000	140,000	137,116	(2,884)	137,983
Consolidated tax	353,560,000	353,560,000	364,982,554	11,422,554	346,354,488
Court administrative assessment	598,210	598,210	577,005	(21,205)	696,141
Other	100,000	100,000	109,081	9,081	164,643
Total intergovernmental revenue	357,985,460	357,985,460	370,315,892	12,330,432	351,474,486
Charges for services:					
General government					
Clerk fees	2,100,000	2,100,000	2,604,585	504,585	2,054,823
Recorder fees	17,800,000	17,800,000	15,688,231	(2,111,769)	16,534,387
Map fees	34,000	34,000	70,370	36,370	59,725
Assessor commissions	9,300,000	9,300,000	10,179,915	879,915	9,482,796
Building and zoning fees	1,530,000	1,530,000	2,453,870	923,870	2,106,962
Room tax collection commissions	9,220,000	9,220,000	9,101,932	(118,068)	9,967,416
Administrative fees	8,790,034	8,790,034	9,240,307	450,273	12,629,362
Other	3,610,000	3,610,000	5,390,813	1,780,813	4,238,579
Judicial					
Clerk fees	8,210,000	8,210,000	11,289,752	3,079,752	8,825,344
Other	2,000,000	2,000,000	1,493,592	(506,408)	1,930,792
Public safety					
Fire protection services	7,758,993	7,758,993	7,939,522	180,529	7,932,265
Other	1,000,000	1,000,000	1,050,048	50,048	1,066,236
Public works					
Engineering	1,000,000	1,000,000	3,868,730	2,868,730	2,027,100
Health and welfare					
Animal control	100,000	100,000	79,905	(20,095)	56,390
Total charges for services	72,453,027	72,453,027	80,451,572	7,998,545	78,912,177
Fines and forfeitures:					
Court fines	4,360,000	4,360,000	2,642,897	(1,717,103)	2,875,498
Court forfeits	15,500,000	15,500,000	18,939,075	3,439,075	16,948,262
Total fines and forfeitures	19,860,000	19,860,000	21,581,972	1,721,972	19,823,760
Interest	1,000,000	1,000,000	102,754	(897,246)	3,640,723
Other	2,000,000	2,000,000	1,833,933	(166,067)	6,384,315
Total revenues	969,330,404	969,330,404	1,003,661,577	34,331,173	968,038,156
Other Financing Sources					
Transfers from other funds	302,971,169	302,971,169	302,894,202	(76,967)	292,023,102
Total revenues and other financing sources	\$ 1,272,301,573	\$ 1,272,301,573	\$ 1,306,555,779	\$ 34,254,206	\$ 1,260,061,258

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

	2017				2016
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures					
<i>General Government</i>					
<i>Commission/Manager:</i>					
Salaries and wages	\$ 3,258,108	\$ 3,258,108	\$ 3,101,438	\$ (156,670)	\$ 3,052,607
Employee benefits	1,418,209	1,295,009	1,237,225	(57,784)	1,348,044
Services and supplies	470,355	470,355	302,967	(167,388)	189,334
Total Commission/Manager	5,146,672	5,023,472	4,641,630	(381,842)	4,589,985
<i>Office of Diversity:</i>					
Salaries and wages	410,227	410,227	363,647	(46,580)	324,507
Employee benefits	205,075	183,075	157,469	(25,606)	155,205
Services and supplies	26,800	26,800	23,757	(3,043)	19,334
Total Office of Diversity	642,102	620,102	544,873	(75,229)	499,046
<i>Office of Appointed Counsel:</i>					
Salaries and wages	211,257	211,257	222,421	11,164	208,992
Employee benefits	90,693	81,893	83,197	1,304	87,922
Services and supplies	10,560,850	11,510,850	11,917,454	406,604	10,815,948
Total Office of Appointed Counsel	10,862,800	11,804,000	12,223,072	419,072	11,112,862
<i>Audit:</i>					
Salaries and wages	700,140	700,140	603,959	(96,181)	717,592
Employee benefits	319,037	283,837	254,439	(29,398)	319,710
Services and supplies	28,598	28,598	20,017	(8,581)	21,629
Total Audit	1,047,775	1,012,575	878,415	(134,160)	1,058,931
<i>Finance:</i>					
Salaries and wages	1,921,195	1,921,195	1,441,727	(479,468)	1,424,128
Employee benefits	891,241	785,641	557,892	(227,749)	654,254
Services and supplies	156,370	156,370	41,807	(114,563)	52,619
Total Finance	2,968,806	2,863,206	2,041,426	(821,780)	2,131,001
<i>Comptroller:</i>					
Salaries and wages	2,905,268	3,045,616	2,636,088	(409,528)	2,791,021
Employee benefits	1,525,938	1,380,055	1,189,254	(190,801)	1,413,853
Services and supplies	154,695	154,695	91,176	(63,519)	95,154
Total Comptroller	4,585,901	4,580,366	3,916,518	(663,848)	4,300,028
<i>Treasurer:</i>					
Salaries and wages	1,662,868	1,662,868	1,557,284	(105,584)	1,537,402
Employee benefits	854,156	738,122	683,417	(54,705)	778,068
Services and supplies	969,040	969,040	805,300	(163,740)	816,135
Total Treasurer	3,486,064	3,370,030	3,046,001	(324,029)	3,131,605
<i>Elections:</i>					
Salaries and wages	5,295,006	4,980,006	4,707,998	(272,008)	3,621,710
Employee benefits	1,543,927	1,367,927	1,111,415	(256,512)	1,239,092
Services and supplies	4,460,267	3,972,531	2,879,424	(1,093,107)	2,221,022
Total Elections	11,299,200	10,320,464	8,698,837	(1,621,627)	7,081,824
<i>Assessor:</i>					
Salaries and wages	9,360,560	9,360,560	9,158,334	(202,226)	8,781,125
Employee benefits	4,599,922	4,076,322	3,822,580	(253,742)	4,277,600
Services and supplies	1,358,850	1,358,850	952,521	(406,329)	987,576
Total Assessor	15,319,332	14,795,732	13,933,435	(862,297)	14,046,301
<i>Recorder:</i>					
Salaries and wages	2,323,203	2,323,203	2,140,931	(182,272)	2,159,661
Employee benefits	1,323,965	1,130,365	1,012,438	(117,927)	1,161,604
Services and supplies	156,980	156,980	129,990	(26,990)	130,838
Total Recorder	3,804,148	3,610,548	3,283,359	(327,189)	3,452,103
<i>Clerk:</i>					
Salaries and wages	2,356,953	2,350,114	2,182,549	(167,565)	2,343,018
Employee benefits	1,268,082	1,092,082	960,670	(131,412)	1,176,599
Services and supplies	232,980	239,819	182,246	(57,573)	215,353
Total Clerk	3,858,015	3,682,015	3,325,465	(356,550)	3,734,970

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

(Continued)

	2017				2016
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (continued)					
<u>General Government (continued)</u>					
<i>Administrative Services:</i>					
Salaries and wages	7,912,667	7,912,667	7,518,490	(394,177)	7,101,570
Employee benefits	4,071,261	3,609,261	3,377,775	(231,486)	3,665,051
Services and supplies	3,892,159	3,892,159	3,673,780	(218,379)	3,497,994
Total Administrative Services	15,876,087	15,414,087	14,570,045	(844,042)	14,264,615
<i>Human Resources:</i>					
Salaries and wages	1,851,820	1,851,820	1,858,532	6,712	1,741,933
Employee benefits	851,626	763,626	749,313	(14,313)	791,575
Services and supplies	306,820	391,820	381,394	(10,426)	537,480
Total Human Resources	3,010,266	3,007,266	2,989,239	(18,027)	3,070,988
<i>Comprehensive Planning:</i>					
Salaries and wages	4,686,565	4,676,565	4,767,849	91,284	4,538,475
Employee benefits	2,178,699	1,932,299	1,945,428	13,129	2,040,037
Services and supplies	903,236	913,236	870,162	(43,074)	852,416
Total Comprehensive Planning	7,768,500	7,522,100	7,583,439	61,339	7,430,928
<i>A-95 Clearinghouse Council:</i>					
Salaries and wages	9,755	9,755	-	(9,755)	(1,281)
Employee benefits	6,978	6,978	-	(6,978)	(364)
Services and supplies	1,200	1,200	21	(1,179)	22
Total A-95 Clearinghouse Council	17,933	17,933	21	(17,912)	(1,623)
<i>Business License:</i>					
Salaries and wages	4,179,926	4,179,926	4,022,809	(157,117)	4,024,022
Employee benefits	2,019,047	1,781,447	1,647,403	(134,044)	1,907,773
Services and supplies	388,530	388,530	323,473	(65,057)	342,227
Total Business License	6,587,503	6,349,903	5,993,685	(356,218)	6,274,022
<i>Real Property Management:</i>					
Salaries and wages	12,504,516	12,504,516	12,014,316	(490,200)	11,568,297
Employee benefits	6,286,397	5,406,397	5,168,708	(237,689)	5,780,553
Services and supplies	12,969,520	13,212,388	12,560,964	(651,424)	14,217,492
Capital outlay	-	-	-	-	541,552
Total Real Property Management	31,760,433	31,123,301	29,743,988	(1,379,313)	32,107,894
Total General Government	128,041,537	125,117,100	117,413,448	(7,703,652)	118,285,480
<u>Judicial</u>					
<i>Outlying Constable:</i>					
Salaries and wages	115,348	115,348	122,179	6,831	112,459
Employee benefits	160,980	116,980	136,594	19,614	173,469
Services and supplies	10,350	10,350	5,716	(4,634)	5,387
Total Outlying Constable	286,678	242,678	264,489	21,811	291,315
<i>Urban Constable:</i>					
Salaries and wages	211,086	211,086	221,823	10,737	216,210
Employee benefits	112,075	107,675	93,930	(13,745)	109,726
Services and supplies	90,300	90,300	85,585	(4,715)	77,948
Total Urban Constable	413,461	409,061	401,338	(7,723)	403,884
<i>District Attorney:</i>					
Salaries and wages	28,068,482	28,030,511	28,341,923	311,412	27,044,067
Employee benefits	12,745,083	11,417,745	11,077,805	(339,940)	11,873,281
Services and supplies	1,152,334	1,292,334	1,038,163	(254,171)	1,065,372
Total District Attorney	41,965,899	40,740,590	40,457,891	(282,699)	39,982,720

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

(Continued)

	2017				2016
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (continued)					
<i>Judicial (continued)</i>					
<i>Witness/Legal Fees:</i>					
Services and supplies	1,755,000	1,615,000	1,218,643	(396,357)	1,279,387
Total Witness/Legal Fees	1,755,000	1,615,000	1,218,643	(396,357)	1,279,387
<i>Family Court:</i>					
Salaries and wages	6,388,964	6,388,964	6,264,538	(124,426)	6,071,322
Employee benefits	3,011,134	2,659,134	2,574,226	(84,908)	2,808,799
Services and supplies	1,474,000	1,523,000	1,466,810	(56,190)	1,451,538
Total Family Court	10,874,098	10,571,098	10,305,574	(265,524)	10,331,659
<i>Civil/Criminal:</i>					
Salaries and wages	11,885,250	11,885,250	11,834,266	(50,984)	11,482,761
Employee benefits	5,866,951	5,140,951	4,926,670	(214,281)	5,543,495
Services and supplies	2,829,706	3,269,706	3,238,703	(31,003)	2,856,647
Total Civil/Criminal	20,581,907	20,295,907	19,999,639	(296,268)	19,882,903
<i>Clerk of the Court:</i>					
Salaries and wages	12,149,745	12,149,745	11,472,705	(677,040)	11,862,342
Employee benefits	6,566,294	5,651,094	5,218,110	(432,984)	5,967,255
Services and supplies	330,650	360,650	307,486	(53,164)	253,703
Total Clerk of the Court	19,046,689	18,161,489	16,998,301	(1,163,188)	18,083,300
<i>Alternative Dispute Resolution</i>					
Salaries and wages	485,476	485,476	472,814	(12,662)	485,133
Employee benefits	241,058	214,658	205,504	(9,154)	251,489
Services and supplies	111,000	111,000	89,391	(21,609)	95,080
Total Alternative Dispute Resolution	837,534	811,134	767,709	(43,425)	831,702
<i>Special Public Defender:</i>					
Salaries and wages	3,011,361	3,011,361	2,932,067	(79,294)	2,577,376
Employee benefits	1,324,427	1,188,027	1,116,693	(71,334)	1,108,662
Services and supplies	424,825	424,825	303,141	(121,684)	279,566
Total Special Public Defender	4,760,613	4,624,213	4,351,901	(272,312)	3,965,604
<i>Court Jury Services:</i>					
Salaries and wages	234,811	234,811	230,108	(4,703)	202,933
Employee benefits	132,519	110,519	88,765	(21,754)	99,935
Services and supplies	1,162,800	1,062,800	969,651	(93,149)	904,902
Total Court Jury Services	1,530,130	1,408,130	1,288,524	(119,606)	1,207,770
<i>Grand Jury:</i>					
Services and supplies	211,460	211,460	228,848	17,388	226,638
Total Grand Jury	211,460	211,460	228,848	17,388	226,638
<i>Las Vegas Justice Court:</i>					
Salaries and wages	12,897,764	12,897,764	12,514,658	(383,106)	11,669,070
Employee benefits	6,528,636	5,688,236	5,352,521	(335,715)	5,772,386
Services and supplies	2,105,069	2,105,069	2,001,086	(103,983)	1,872,438
Total Las Vegas Justice Court	21,531,469	20,691,069	19,868,265	(822,804)	19,313,894
<i>Henderson Justice Court:</i>					
Salaries and wages	1,885,555	1,848,055	1,777,165	(70,890)	1,861,793
Employee benefits	936,447	826,447	734,791	(91,656)	843,484
Services and supplies	180,711	219,211	193,048	(26,163)	153,759
Total Henderson Justice Court	3,002,713	2,893,713	2,705,004	(188,709)	2,859,036
<i>North Las Vegas Justice Court:</i>					
Salaries and wages	2,030,781	2,030,781	2,019,811	(10,970)	1,962,232
Employee benefits	1,005,847	887,047	890,262	3,215	974,828
Services and supplies	118,000	118,000	85,980	(32,020)	78,785
Total North Las Vegas Justice Court	3,154,628	3,035,828	2,996,053	(39,775)	3,015,845

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

(Continued)

	2017				2016
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (continued)					
<i>Judicial (continued)</i>					
<i>Outlying Justice Court:</i>					
Salaries and wages	1,819,214	1,809,414	1,770,514	(38,900)	1,727,175
Employee benefits	839,942	729,942	719,964	(9,978)	820,073
Services and supplies	233,337	242,137	212,466	(29,671)	212,703
Total Outlying Justice Court	2,892,493	2,781,493	2,702,944	(78,549)	2,759,951
<i>Public Defender:</i>					
Salaries and wages	17,978,893	17,978,893	18,333,812	354,919	17,711,953
Employee benefits	8,031,562	7,230,762	7,057,664	(173,098)	7,595,907
Services and supplies	1,002,695	1,002,695	951,461	(51,234)	895,565
Total Public Defender	27,013,150	26,212,350	26,342,937	130,587	26,203,425
<i>Neighborhood Justice Center:</i>					
Salaries and wages	556,855	556,855	580,216	23,361	488,946
Employee benefits	268,117	232,917	244,800	11,883	234,807
Services and supplies	415,360	415,360	385,710	(29,650)	253,275
Total Neighborhood Justice Center	1,240,332	1,205,132	1,210,726	5,594	977,028
Total Judicial	161,098,254	155,910,345	152,108,786	(3,801,559)	151,616,061
<i>Public Safety</i>					
<i>Office of the Sheriff:</i>					
Salaries and wages	166,543	166,543	167,165	622	162,922
Employee benefits	18,880	14,480	14,957	477	18,834
Services and supplies	1,000	1,000	-	(1,000)	-
Total Office of the Sheriff	186,423	182,023	182,122	99	181,756
<i>Fire Department:</i>					
Salaries and wages	78,419,977	78,374,977	81,768,639	3,393,662	79,470,087
Employee benefits	41,576,524	40,548,458	38,286,519	(2,261,939)	38,435,756
Services and supplies	9,090,947	9,155,947	8,009,191	(1,146,756)	8,874,580
Total Fire Department	129,087,448	128,079,382	128,064,349	(15,033)	126,780,423
<i>Volunteer Fire and Ambulance:</i>					
Services and supplies	272,033	252,033	222,745	(29,288)	236,868
<i>Public Guardian:</i>					
Salaries and wages	1,699,304	1,695,104	1,579,476	(115,629)	1,510,259
Employee benefits	850,062	743,862	640,169	(103,693)	700,261
Services and supplies	116,010	125,210	122,824	(2,386)	95,201
Total Public Guardian	2,665,376	2,564,176	2,342,469	(221,707)	2,305,721
<i>Public Administrator:</i>					
Salaries and wages	668,517	818,517	811,438	(7,079)	795,203
Employee benefits	259,416	233,016	207,467	(25,549)	255,689
Services and supplies	51,001	51,001	45,889	(5,112)	43,768
Total Public Administrator	978,934	1,102,534	1,064,794	(37,740)	1,094,660
<i>Coroner:</i>					
Salaries and wages	3,325,084	3,325,084	3,283,012	(42,072)	3,065,329
Employee benefits	1,433,454	1,270,654	1,188,305	(82,349)	1,276,609
Services and supplies	1,472,432	1,647,432	1,483,335	(164,097)	1,399,145
Total Coroner	6,230,970	6,243,170	5,954,652	(288,518)	5,741,083
<i>Juvenile Justice:</i>					
Salaries and wages	26,272,463	25,670,004	26,510,199	840,195	27,242,989
Employee benefits	15,338,383	13,506,809	13,350,986	(155,823)	14,771,561
Services and supplies	4,603,807	5,343,384	4,317,922	(1,025,462)	3,533,522
Total Juvenile Justice	46,214,653	44,520,197	44,179,107	(341,090)	45,548,072

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the Fiscal Year Ended June 30, 2017
(With comparative actual for the fiscal year ended June 30, 2016)

(Continued)

	2017				2016
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (continued)					
<u>Public Safety (continued)</u>					
<i>Family Services:</i>					
Salaries and wages	21,368,016	21,718,016	23,069,474	1,351,458	22,199,150
Employee benefits	10,348,797	8,996,597	8,726,908	(269,689)	9,168,826
Services and supplies	3,926,560	4,036,560	3,882,622	(153,938)	3,852,529
Total Family Services	35,643,373	34,751,173	35,679,004	927,831	35,220,505
Total Public Safety	221,279,210	217,694,688	217,689,242	(5,446)	217,109,088
<u>Public Works</u>					
Salaries and wages	7,312,709	7,312,709	6,992,023	(320,686)	6,769,387
Employee benefits	3,426,371	3,065,571	2,889,557	(176,014)	3,161,468
Services and supplies	1,573,341	1,573,341	1,420,814	(152,527)	1,364,504
Total Public Works	12,312,421	11,951,621	11,302,394	(649,227)	11,295,359
<u>Health</u>					
<i>Emergency Room Admittance:</i>					
Services and supplies	31,820,989	31,820,989	27,359,078	(4,461,911)	28,602,834
Total Emergency Room Admittance	31,820,989	31,820,989	27,359,078	(4,461,911)	28,602,834
<i>Emergency Medical Care:</i>					
Services and supplies	3,000,000	4,000,000	4,371,943	371,943	4,503,777
Total Health	34,820,989	35,820,989	31,731,021	(4,089,968)	33,106,611
<u>Welfare</u>					
Salaries and wages	7,770,140	7,770,140	7,062,164	(707,976)	6,373,199
Employee benefits	4,045,950	3,544,350	3,103,082	(441,268)	3,323,574
Services and supplies	61,452,604	61,452,604	49,597,727	(11,854,877)	43,803,920
Total Welfare	73,268,694	72,767,094	59,762,973	(13,004,121)	53,500,693
<u>Culture and Recreation</u>					
Salaries and wages	6,607,128	6,607,128	6,376,445	(230,683)	6,150,220
Employee benefits	3,007,602	2,633,602	2,477,558	(156,044)	2,689,340
Services and supplies	986,670	986,670	887,507	(99,163)	846,094
Total Culture and Recreation	10,601,400	10,227,400	9,741,510	(485,890)	9,685,654
<u>Other general expenditures</u>					
Utilities	25,009,000	22,692,000	19,230,050	(3,461,950)	19,933,818
Building rental	2,670,045	2,670,045	1,663,463	(1,006,582)	1,914,941
Capital replacement	3,200,000	8,205,095	8,053,095	(152,000)	8,791,451
Administrative assessments	1,030,508	1,030,508	566,952	(463,556)	693,254
Insurance and official bonds	3,712,010	3,766,260	3,766,260	-	3,644,046
Miscellaneous refunds and expenditures	13,151,414	9,522,413	9,894,105	371,692	9,483,626
Internal service charges	46,503,033	46,626,033	46,626,006	(27)	42,144,821
Publications and professional services	2,665,100	859,624	859,624	-	1,039,619
Contributions	20,109,032	20,109,032	20,109,032	-	19,738,151
Total other general expenditures	118,050,142	115,481,010	110,768,587	(4,712,423)	107,383,727
Total expenditures	759,472,647	744,970,247	710,517,961	(34,452,286)	701,982,673
Other Financing Uses					
Transfers to other funds	543,786,970	595,658,738	595,237,085	(421,653)	541,049,135
Total expenditures and transfers	\$ 1,303,259,617	\$ 1,340,628,985	\$ 1,305,755,046	\$ (34,873,939)	\$ 1,243,031,808